

### ABSTRACT OF THE DISCLOSURE

A system for the presentation, implementation, and administration of a defined benefit pension plan by persons other than actuaries or Enrolled Actuaries. Computer software that accepts input pertaining to the adopting entity and participants, the assets related to the Plan (if any), calculates the contribution necessary to properly fund the Plan as well as benefit levels for all participants using generally accepted actuarial methods and assumptions, automates the review and required certification of calculations by an actuary or Enrolled Actuary, and generates a printed proposal and the legal documents, forms, and other paperwork required for the implementation and on-going maintenance of the Plan. Computer software that calculates and outputs the benefit calculations of one or more participants in the Plan at any given time (referred to as a “Daily Benefit Calculation” system).